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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/771,152
	Filing Date	February 4, 2004
	First Named Inventor	Ravi B. GOPAL et al.
	Art Unit	2838
	Examiner Name	Samuel Berhanu
	Attorney Docket Number	9351-382
Total Number of Pages in This Submission		18

ENCLOSURES (Check all that apply)		
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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant : Ravi B. Gopal and Norman Freeman  
Appln. No : 10/771,152  
Filed : February 4, 2004  
Title : SYSTEM AND METHOD FOR MEASURING INTERNAL  
RESISTANCE OF ELECTROCHEMICAL DEVICES  
Grp./A.U. : 2838  
Examiner : Samuel Berhanu  
Docket No. : 9351-382  
  
Date : January 3, 2007

Honorable Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

**RESPONSE**

Dear Sir:

This is in response to the Office Action of November 20, 2006.

**Remarks/Arguments** begin on page 7 of this paper.